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THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

SUBMISSION TO

THE ONTARIO TAXATION COMMITTEE

1964

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Consultant for the Board
E. A. JARRETT, F.C.A.

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Director of Education

SCHEDULES

Schedule	
1.	Net cost of education in City of Toronto for public and secondary schools for years 1945 to 1963, showing portion contributed by government grants and portion levied against municipal taxpayer in City.
2.	Cost of public and secondary schools in the City of Toronto for the years 1945 to 1963.
3.	Cost of public and secondary school education per pupil of average daily attendance—1945 to 1962.
4.	Cost of living index—1945 to 1963.
5.	Special classes in public schools—cost of special classes and number of pupils of average daily attendance—1945 to 1962.
6.	Special teachers in public schools—number of special teachers for special classes—1945 to 1963.
7.	An outline of teaching opportunities in Toronto's special education programme.
8.	Statement showing sharing of cost of education between municipal taxpayers and state and federal governments in certain larger cities in the United States.
9.	Secondary school enrolment in Ontario as a percent of population, aged 15-19 years.
9(a).	Percent of grade 9 pupils in Toronto schools carrying through to completion in grade 12 and grade 13.
10.	Estimated progress of pupils through secondary schools in Ontario—1947 to 1963.
11.	Net cost of public and secondary schools in Toronto (1945 to 1963 inclusive), showing the share of costs in grants from Ontario and Canadian Governments and the levy against the taxpayers of the City.
12.	Total Ontario Provincial grants to school boards in Ontario and the total payments for all school boards—compared with the Government Grants to the Public and Secondary school costs in Toronto (1945 to 1962).
Appendix (a)	Extract from address by the Honourable Philip H. Coombs.

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Lancelot J. Smith, Esq., F.C.A.,
Chairman and Commissioners,
The Ontario Committee on Taxation,
88 University Avenue,
Toronto 1, Ontario.

Gentlemen:

In view of the increasing importance and of the expanding demands for education in primary and secondary schools in the large urban areas in Ontario, and the resulting heavy burden of cost which the property owner has to bear through municipal taxes for education, the Board of Education for the City of Toronto determined that the problems of financing the cost of education in the City of Toronto, the largest urban municipality in Ontario, should be presented to your Committee for consideration in dealing with the overall tax problems in the province.

A study was instituted by the Board in order to be able to present to your Committee the historical development of secondary and public school education operations and facilities and the resultant evergrowing cost, particularly to the property taxpayer in the City of Toronto.

The period covered by the study commenced with the year 1945 (following the end of World War II) up to the end of 1963, a total of 19 years.

Statistics for this period were available from the Annual Financial Reports issued by the Board of Education for the City of Toronto, and from the reports of The Metropolitan School Board from 1954 to 1963 following the formation of the Municipality of Metropolitan Toronto.

The study was not extended to cover the Roman Catholic Separate Schools since they are operated by another Board.

For comparative purposes, a study was made of the educational problems facing other large cities in the United States and for this purpose the publications in the Education Centre were made available.

An index to the statistical information prepared for submission to the Committee is attached.

The Problem

It is evident that, in keeping with the increasing demands in all countries, and particularly in Canada and the United States, arising from the tremendous expansion of knowledge in science and other fields and the necessity and desire for education to keep pace therewith, there has been a continuous growth in the number of pupils attending the primary and secondary schools in Toronto, as has been the case in all other large urban centres.

With new knowledge came the requirement for more advanced training of teachers qualified to teach students in modern science and engineering subjects.

The demands of industry for its employees, and by the professions, to have a higher level of education have resulted in the students remaining longer at school in order to qualify for the jobs that would be available to them.

In addition, in a city with a large cosmopolitan population, special problems have to be faced. For example instruction is more difficult when pupils are unable to speak English.

Common to most large cities, Toronto has a concentration of special educational problems arising from physically handicapped pupils and from slow learners. These problems require many special classes which are conducted at a cost considerably in excess of the cost of education of the normal student.

Modern equipment must be purchased for instruction in the schools, particularly vocational schools, to keep pace with the modern machines and methods used in business and industry, and to replace outmoded technical equipment and machines. The extensive use of teaching aid (films, television, language labs, etc.) has involved purchase of equipment not widely used in 1945.

In a large city the standards of living, cost of transportation and other factors, contribute to the demand for higher salaries for teachers, and other staff.

More qualified and experienced teachers are employed in the larger urban centres.

Also a larger number of vocational, technical and commercial schools are required where the pupil costs are higher.

In addition in the City of Toronto there has been a substantial increase in cost of new buildings and equipment. These factors make the costs of education in the larger urban areas higher than those in the rural areas of Ontario. Despite the ever mounting costs of education in the City of Toronto the proportionate share of such annual cost for education in public and secondary schools in the City of Toronto contributed by the Governments

of Ontario and Canada has decreased, and the dollar has suffered from inflation.—Schedule No. 1.

The portion of the cost contributed by the Provincial Government to rural municipalities in Ontario has been higher over the years than that paid to school Boards in urban municipalities, including Toronto.

The education tax on the property owner in Toronto has become of increasing concern to the Board, with the prospect of the future burden of education costs still continuing to rise beyond the practical ability of the municipal residential taxpayer in the city to meet the burden of such increases.

Gross Cost of Education 1945 to 1963

The total cost of education for secondary and public schools in the City of Toronto increased from $12,698,702 in 1945 to $51,882,407 in 1962, an increase of $39,183,705 or over 300% of 1945 costs.—Schedule No. 1. The cost per pupil has also risen greatly in the same period for public and secondary schools as recorded in the annual reports of the Board of Education for the City of Toronto, and summarized in the attached schedule No. 3.

Gross Cost per pupil of average daily attendance

	1945	1962	Increase	Per cent of Increase
Public schools	$130.33	517.22	386.89	297%
Collegiate Institutes	212.26	694.29	482.03	226%
Technical schools	310.99	1,106.14	795.15	255%
Vocational schools (1945 handicraft schools)	339.25	1,228.61	889.36	262%
High Schools of Commerce	284.04	689.04	405.00	143%

From the same summary it will be noted that the cost of instruction for each pupil of average daily attendance in 1945 compared to 1962 shows substantial increases:

Cost of instruction per pupil (A.D.A.)

	1945	1962	Increase	Per cent of Increase
Public schools	$ 82.52	282.05	199.53	242%
Collegiate Institutes	131.62	427.36	295.74	225%
Technical schools	199.10	560.64	361.54	182%
Vocational schools (1945 handicraft schools)	232.60	715.87	483.27	208%
High Schools of Commerce	183.84	409.27	225.43	123%

It will be noted that the percentage of increase during the period in the cost of instruction (teachers' salaries) was not as high as the increase in the overall costs which have been affected substantially by building and equipping new schools and replacement of old school buildings.

The increase in the number of pupils of average daily attendance was:

Number of Day School Pupils of Average Daily Attendance

	1945	1951	1962	1962 Increase over 1945	1962 Increase over 1951
Public schools	58,673	50,849	62,029	3,356	11,180
Secondary schools:					
Collegiate institutes	9,769	8,198	11,500	1,731	3,302
Technical schools	4,682	4,121	5,605	923	1,484
Vocational schools (1945 handicraft schools)	726	580	901	175	321
High schools of commerce	3,524	3,168	4,723	1,199	1,555
Total secondary schools	18,701	16,067	22,729	4,028	6,662
Total	77,374	66,916	84,758	7,384	17,842

The increase in 1962 compared with 1945 in the number of day school pupils (A.D.A.) was about 9.5%. During the same period the population of the City of Toronto, as reported in the annual report on municipal statistics issued by the Department of Municipal Affairs of Ontario, declined from 681,802 in 1945 to 637,710 in 1962 or nearly 7%. However, since 1951 there has been an increase in the number of pupils up to 1962 of 27% with a population decline in the city during that period of over 2%.

Without a study giving details of the number and cost of the separate school pupils, comparisons of the number and cost of pupils in public and secondary schools with total population may

be somewhat misleading. However, a comparison of the number of pupils and the costs of education in secondary schools can be properly made with total population of the City of Toronto.

The foregoing shows that, while the total population of the City declined nearly 7%, the number of secondary school pupils (A.D.A.) increased from 18,701 in 1945 to 22,729 in 1962 an increase of 4,028 or over 21%. However in the period from 1951 to 1962 the number of secondary school students increased 6,662 or 41% despite the decline in population of 2%. This increase includes some non-resident pupils. This shows that there has been not only an increase in the number of students but students are now remaining longer at the secondary schools than they did in 1945 and 1951, to further their education before leaving school.

This is shown in the attached statement giving the per cent. of grade 9 students in Toronto City secondary schools carrying through to completion in grades 12 and 13—38.7% of grade 9 students were in grade 13 in 1963 whereas only 29.8% of the grade 9 students carried through to grade 13 in 1959—Schedule No. 8. A similar increase is shown throughout Ontario by the Minister of Education in table No. 70 of his report for 1963—Schedule No. 10.

There was also an increase in the percentage of the 15 to 19 age group in Ontario attending secondary schools as noted in the report of the Minister of Education for Ontario for 1963 (table No. 3) which is reproduced hereto in schedule 9. The secondary school enrolment in Ontario as a per cent. of the population aged 15 to 19 years in Ontario shows that 37.6% of the population in this age group was attending secondary schools in 1946 whereas 73.5% of this age group was attending secondary schools in 1963 or nearly double.

In schedule 4 the cost of living index prepared from the information issued by the Dominion Bureau of Statistics at Ottawa, indicates a rise from 1945 to 1963 of 77.3%. However, the increase in the actual cost of education per pupil was much greater during the same period ranging from over 140% to over 300% as already noted.

This necessary increase in the per pupil cost of education above the cost of living standard arises primarily from the startling developments in science and technology which have taken place since 1945, as well as public demand for better operating facilities and opportunities for education.

Some of the contributing factors to the increased per pupil costs are:

(1) Instruction

(a) The number of public school pupils enrolled per classroom in Toronto in 1945 compared with 1962 is significant:

	1945	1962
No. of pupils enrolled per classroom	38.64	33.33

The decrease in the number of pupils per classroom reflects the improvement in:

Instruction for the pupils, including those for special classes, referred to in Schedules 6 and 7.

(b) Increase during the period in the salaries paid to day school principals and teachers as disclosed in the annual reports of the Board were as follows:

Average salaries paid

	1945	1962	Increase
Public schools	$2,243	5,859	3,616
Collegiate institutes	3,444	7,965	4,521
Technical schools	3,294	7,647	4,200 approx.
High schools of commerce	3,535		
Vocational schools	2,910	7,491	4,581

This increase in the average teachers' salaries is partially justified by the increase in the cost of living during the period. In addition there has been an increase in the qualifications for teachers necessary to keep pace with the advancement in knowledge in science and technology, etc., which requires a higher standard and more specialized teachers.

(c) Special Classess

One of the major contributors to the increased cost of instruction in the public schools in the City of Toronto, is the necessity to provide special classes for so many purposes.—Schedules 5, 6 and 7.

The number of teachers for such special services in Toronto public schools is summarized by an outline of teaching opportunities issued by the Board of Education for the City of Toronto, which is attached hereto.—Schedule No. 7.

From the annual reports of the Board an analysis has been made showing the number of special teachers during the period under study as well as the number of pupils attending the special classes. The increase in the number of pupils of average daily attendance and in the number of teachers was quite significant contributing substantially to the increase in overall costs. These special classes require teachers with special qualifications. Because of the handicaps of the pupils, they require more individual attention. Thus each teacher is required to teach a smaller number of pupils.—Schedule No. 6.

Special classes have a necessary place in the school system of this city, and cost substantial amounts, both in absolute terms, and in relation to total expenditures on education.

The public school system established by Egerton Ryerson in this Province during the latter part of the 19th Century was claimed by many Ontario citizens to be on a par with any school system in the world—and well it may have been. A masterpiece of organization, it featured detailed course content, rigid grade structure and high standards for promotion. It was admirably suited to the times, and those pupils who dropped out of school at or before the completion of the elementary grades (and the majority did drop out) were readily absorbed into the economy.

The twentieth century brought changing times, different conditions and modifications in educational policies and practices. The most fundamental educational change was the growing emphasis on meeting the individual needs of pupils. No longer was it considered satisfactory to have most pupils leaving school at an early age. The notion was proposed that it was not good enough to attempt to have the child adapt to a fixed curriculum with rigid standards. Instead, it was suggested that curricula and teaching methods should be modified so that all children could profit from them. The middle years of the century have sharpened this belief. It is now felt that we must decrease the number of dropouts even further, and that we must provide secondary and perhaps even higher education for all who can profit from such programmes.

One of the earliest outcomes of such thinking was the provision of special classes for the intellectually handicapped. This was followed by consideration of the needs of the physically handicapped, including the orthopædically handicapped, the deaf and the blind, as well as delicate children and those requiring hospital or home teaching. More recently attention has been given to the emotionally disturbed, the socially and culturally handicapped and those suffering from neurological conditions. Moreover special English classes are provided for newcomers to Canada.

The following list of special classes in the public schools of Toronto for September, 1964 indicates the extent to which special needs are being taken into account at present:

70 Opportunity Classes	—for educable mentally retarded children
44 Academic Vocational Classes	—for "slow learners"
16 Oral Classes for the Deaf	—for profoundly deaf pupils (Metropolitan Toronto School for the Deaf)
14 Orthopædic Classes	—for various crippling conditions (Sunny View School)
9 Health Classes	—for weak, delicate or chronically ill children
8 Aphasic Classes	—for pupils with congenital language disorders
5 Special Reading Classes	—for pupils with a severe reading block (Dyslexia)
4 Hard of Hearing Classes	—for pupils who have severe hearing loss but are not deaf
4 Sight Saving Classes	—for pupils with marked visual handicap, but who are not blind
2 Rehabilitation Classes	—for children with severe behavioural disorders or neurological handicaps
7 Hospital teachers	
5 Home Instruction teachers	
14 Speech Correction teachers	
6 Classes for Chinese and other new Canadians	

This wide diversity of special provisions has arisen partly because the Toronto Board of Education has tried to keep in the forefront of educational change and advancement, and partly because of the need of large urban areas for this type of service. Thus Toronto has a greater number and a greater diversity of special classes than any other municipality in Ontario, and this fact can be attributed for the most part to the concentration of low socio-economic areas within the city proper.

The pattern of special classes follows the pattern of socio-economic areas in the city; in particular, the Opportunity Classes are massed in the core of the city. Moreover, there can be no doubt that a non-English speaking home gives a pupil an additional educational barrier to overcome. When these factors are combined with deafness or aphasia or mental retardation, it becomes a very pronounced handicap indeed. As a 1961 survey conducted by the Research Department of the Toronto Board of Education indicates, there were 11,273 pupils in the Toronto Public Schools who entered the system as "non-English speaking" pupils. It is probable that no other municipality in Ontario has this condition to this extent.

Further evidence is found in the wide-spread ancillary services it has been necessary to provide in Toronto. The Child Adjustment Services in 1962-3 had more than 4,000 counselling interviews with parents. The experiment of stationing a Social Worker in large downtown schools indicates that many of the schools in the central part of the city could profitably use the full time services of such a trained person. In addition, the counsellors of the Attendance Department assisted thousands of children and their parents during 1963.

There can be no doubt that due to its very nature as the core area of a burgeoning metropolis, the City of Toronto bears a disproportionate share of the burden involved in educating handicapped and disadvantaged children. The degree of extra burden can be gauged from the following scale of per pupil annual costs for 1962:

Type of Class	Cost per pupil
Grade Class pupil	$ 494.95
Aphasic	2,597.99
Academic Vocational	763.61
Deaf	3,242.76
Hard of Hearing	1,448.92
Health	1,100.07
Opportunity	841.14
Orthopædic	1,891.66
Special Reading (Dyslexiac)	1,826.65
Sight Saving	1,259.14

The future years will undoubtedly see an increase in proportionate costs for special education services as those services continue to be refined and sharpened in the light of changing medical, psychological and educational knowledge. Moreover, the increasing tendency towards urbanization with its housing problems, inter-group tensions and population mobility will undoubtedly increase the need for special educational services in the heart of the city for some years to come.

As evidence of the growth of special classes this study shows:

Special Classes

	1945	1962	Increase
No. of pupils	3,272	4,138	866
No. of special teachers	119	193	74
Cost of special classes	$501,428	2,629,597	2,128,169

This shows an increase of 428% and compares with an increase in the period in overall cost of public and secondary school education of 347%. Schedule 5.

(d) *Expansion of night adult classes*

With new demands for technical training for workers in keeping with the modern advances in knowledge, and with the general trend to a five day work week with more time available for adults to study there has been a considerable growth in the attendance of adults at evening classes conducted by the Board of Education for the City.

This development is clearly shown in the annual reports of the Board as follows:

Night school education for all schools in Toronto

	1945	1962	Increase over 1945
Aggregate number of pupil hours	520,618	1,194,534	673,916
Gross cost	$180,601	1,182,325	1,001,724
Less: Fees and sundry (including Metropolitan School Board)	58,251	252,394	194,143
Net cost	$122,350	929,931	807,581
Provincial grants	36,611	247,366	210,755
Cost to Toronto taxpayers	$ 85,739	682,565	596,826

From the foregoing it will be noted that the number of night school pupil hours has increased from 520,618 in 1945 to

1,194,534, an increase of 673,916 pupil hours or nearly 130%. The gross cost of the night schools in the same period increased some 600% and the amount required to be raised from the City of Toronto taxpayers for night school operation increased 700%.

School Buildings and Equipment

Considerable improvement has been made in the buildings and equipment required to keep pace with the advancement in technical knowledge and new discoveries in science, etc.

However, it should be pointed out that with the introduction of the Metropolitan School Board in 1954, control of capital school construction rests with the Metropolitan School Board and new schools have been erected mainly in the fast growing townships of Etobicoke, North York and Scarborough.

Under the system of Provincial grants in the past, greater Provincial grants were available to new schools built in the townships which were classified as rural municipalities than to the City of Toronto. Since 1954, after deduction of Provincial grants, a large portion of the debenture cost of the new schools has been included in the Metropolitan School Board levy against all the Metropolitan municipalities including the City of Toronto. In future all such debenture costs (after grants) are to be paid by the Metropolitan School Board.

Contribution to Other Metropolitan Toronto Municipalities

Since the formation of the Municipality of Metropolitan Toronto the taxpayers of the City of Toronto have been required each year to make a net contribution to the Metropolitan School Board, for the benefit of the municipalities outside the City but within the metropolitan municipality, covering public and secondary school costs as follows:

1954	2,604,539
1955	1,169,997
1956	1,528,529
1957	3,375,441
1958	3,000,501
1959	5,797,996
1960	4,414,021
1961	4,510,479
1962	6,751,713
1963	6,426,481

These contributions to the Metropolitan School Board are part of the burden on the taxpayers of the City of Toronto for education.—Schedule No. 1.

Sharing the Costs of Education (Public and Secondary Schools)

For each year 1945 to 1963 inclusive, the net cost of education for public and secondary schools in the City of Toronto after deduction of fees recoverable from non-residents of the City, and other sundry revenue, (including the surplus balances at the beginning and end of each year, since these are part of the levies) has been summarized in the attached schedule—Schedule No. 2.

The total net cost each year for public and secondary school education is then financed in part by the grants from the central governments (the Province of Ontario and to a minor extent the Government of Canada) and the balance levied upon the municipal taxpayers.

A comparison over the period of the distribution of the net costs of education each year between central authorities (the Ontario and Canadian Governments) and the Municipal taxpayer of the City is as follows:

Schedules 1 and 11.

	Net Cost of Public and Secondary Schools	Government Contributions	Percent of Total	Municipal Levy	Percent of Total
1945	$12,494,403	3,505,866	28%	8,988,537	72%
1963	60,503,861	9,739,387	16%	50,764,474	84%
Increase	$48,009,458	6,233,521		41,775,937	
Percentage of total		*Decrease* 12%		*Increase* 12%	

Government Grants for Education

While the total of the annual grants from the Province of Ontario and the Canadian Government for public and secondary schools increased $6,233,521 from 1945 to 1963, the increased grants represented only 12% of the increased cost. The percentage of such grants to the net cost of public and secondary school education decreased over the period from 28% to 16%, a reduction of 12%.

Thus, during a period of overall increases in cost, the municipal taxpayer in Toronto has had to bear not only the share of this increase over the levy in 1945, but also an ever increasing part of what previously was borne by Government grants. As seen by the chart in Schedule No. 11, the municipal levy for public and secondary school purposes in 1963 was over 500% that of 1945, while Government grants during the same period increased by only about 178%.—Schedule No. 11.

In 1945 the province contributed 43.5% of the operating cost of all school boards in the province, and this share has been reduced 10% to 33.8% in 1962, whereas the Governments' grants to the Toronto public and secondary schools in 1945 amounted to 28% of the net cost.—Schedule No. 12. These grants were reduced 15% to 13% of the net cost in 1962—a much greater reduction in the proportionate share paid by the Governments than the reduction in the proportion of the total cost paid by the province for all schools in Ontario.

Toronto public and secondary schools in 1945 received in grants from the Governments 64% of the average provincial share of costs for all school boards in the province. In 1962 the Toronto public and secondary schools received in grants only about 40% of the average Provincial share of costs for all schools in the province.

Vocational School Capital Grants

During 1962 the Provincial and Canadian Governments made capital grants totalling $9,116,009 covering 100% of *specified* costs for the erection and equipping of new vocational schools in the City. These new grants were a welcome contribution to reduce the burden of taxation on the property owner.

For the purposes of the study, these capital contributions in 1962 have been considered as a benefit received for current operations in 1963. Therefore, 1/20 of $9,116,009 or $455,800 has been added to the cost of education in 1963 and added to the amount of the 1963 grants shown as received from the Governments. Included in the total grants from the Province of Ontario are the grants for night schools.

The summary of night school training cost shown earlier in this report indicates that the rate of the Provincial Government contribution to the cost of operating night schools has reduced in the period from 30% of the net cost to the Board in 1945 to 27% in 1962.

This reduction has been made despite the very large increase in the overall cost of night school operation in the period. In order that there may be no confusion regarding the application of the Ontario Provincial grants through the operation of the Metropolitan School Board, to which the large portion of the Provincial grants relative to the operation of City of Toronto schools are paid, calculations have included the total grants from the province each year, applicable to the expenditures of the Board of Education for the City of Toronto. These have been shown as the share of cost contributed by the Government.

The basic approach to provincial grants for education in Ontario in the past has been to provide higher grants to rural areas in the province and lower grants to urban municipalities, with allowances for low assessment areas.

Provincial grants for public and secondary school education in the Metropolitan municipality including the City of Toronto mainly paid to the Metropolitan School Board, in effect reduce the metropolitan levy for education against the area municipalities, including the City of Toronto.

Thus the City of Toronto has had some indirect benefit from the higher grant basis applicable to the Townships within the metropolitan municipality which are classified as rural municipalities for purposes of educational grants.

The original purpose of the Department of Education in allowing higher grants to schools in rural areas may have had merit to improve the education facilities and opportunities in the rural parts of the province.

Changes in the provincial educational grant basis have been made from year to year through revisions in the grant regulations of the Department of Education. These changes have tended toward equalizing the grants between urban and rural areas in the province.

The 1964 education grants from the Province of Ontario do not seem to recognize the unique problems of a City such as Toronto with many disadvantaged and culturally deprived children.

In this connection an examination of the necessity for the extension of special classes mentioned previously in this report and the problems of more personal instruction in the central

areas of the City of Toronto with the many educational problems arising from that portion of the population with a lower earning power concentrated in a large city should, in the opinion of the Board, be given consideration by the Province when the provincial grant regulations for the future are being revised.

The larger cities have social problems requiring an extension of their education resources to develop the culturally deprived in the central core of the City.

Such an extension of education service in the City of Toronto is an important and necessary function of this Board.

The following extract from an editorial in the Toronto Daily Star of 19th May, 1964 shows public interest in this special educational service required in Toronto:

> "It is impossible to provide every child with an equal education, and it wouldn't be desirable if it were. Such a schooling would have to be utterly standardized. Children aren't sausages, to be stuffed alike in the same machine. But what is desirable is to give every child an equal educational opportunity.
>
> "Can a child from a feckless family in a slum ever have as good a chance as one from a devoted family surrounded by books? But the Toronto board comes closest of any in Metro to providing every pupil, whatever his family circumstances and his mental and physical condition, an adequate opportunity to learn.
>
> "The Toronto board approximates equal opportunity by spending far more on some pupils than on others.
>
> "For instance, much less is spent per elementary pupil in North Toronto than in downtown Toronto, yet the schooling in North Toronto is not inferior. Why? Because in the downtown area most pupils need much more to put them on anything like a fair learning basis with children from middle-income families in a homogenous neighbourhood."

Sharing of Education Costs in United States

A schedule is attached showing how the costs of education are shared in some of the main cities in the United States between the higher levels of Government (State and Federal) and the taxpayers of these cities in some of the recent fiscal years.—Schedule No. 8.

In particular, it is noted that the central governments' (State and Federal) share of the costs was much greater with respect to the larger cities in the United States than that contributed by the central governments (Ontario and Canada) to the City of Toronto, as shown by the following:

		Contributed by Central Governments	Municipality
Toronto	1963	16.0%	84.0%
Buffalo (Municipal sales tax 15.7%)	1959-1960	41.0%	43.2%
New York	1963-1964	32.2%	67.8%
Miami	1960-1961	40.4%	59.6%
Los Angeles	1961-1962	36.4%	63.6%

An extract from the research bulletin issued by the National Educational Association in May, 1963 under the heading "Local Revenue of Large School Systems" is specially significant as to the sharing of cost of education in the larger school systems in the United States:

> "In 1961-62, in large school systems, those enrolling 50,000 or more pupils:
>
> Local revenue sources supplied almost two-thirds of the school revenue.
> Assessed values of taxable real property averaged $1,241 per pupil in average daily membership.
> School tax rates on real property averaged $21.97 per $1,000 of taxable assessed values.
> Equalized school tax rates on real property averaged $8.38 per $1,000 of estimated full market value of taxable real property.
>
> "These averages are based on replies to a questionnaire survey conducted by the NEA Research Division. Replies were received from 58 of the 61 largest public school systems, those enrolling 50,000 or more pupils in elementary and secondary schools in October, 1961.
>
> *Local Revenue Share*
>
> "Local sources supplied an average of 63.0 per cent. and a median of 66.3 per cent. of all the revenue of local school systems in 18 of the 19 largest school systems, those enrolling 100,000 or more pupils. In 40 of the 42 systems enrolling 50,000 to 99,999 pupils, the local share, on the average, was 63.2 per cent. of revenue receipts, and the median was 64.3 per cent."

It will be noted that this is in sharp contrast with the City of Toronto which enrolls 100,000 pupils but receives only 16 per cent. of its operating costs in Goverenment grants.

Levy on Property Owner

To show the effect of the growing burden on the householder of municipal taxes for education in the City of Toronto, a schedule has been prepared, showing the increasing tax on a public school supporter in Toronto for education for each year from 1945 to 1963.—Schedule No. 2.

This increase in cost against the property owner based on a home assessed at $5,000 (on the basis of the revised assessment made in 1949 adjusted back to 1945 for comparative purposes), shows a total tax of $133.90 on each house assessed at $5,000.00 in 1963 compared to $36.57 in 1945—an increase in the levy on such a householder of $97.33 or 266 per cent.

The increase from 1945 to 1963 in cost of education per home assessed at $5,000.00 in terms of 1945 dollars was $38.95 or 106.5 per cent.—Schedule No. 2.

If the 1945 tax rate is adjusted, for comparative purposes, in line with the increased basis of assessment made in 1949 it would be reduced to 9.75 mills compared to 26.78 mills in 1963, an increase in actual mill rates of 17.03 mills.

Future Costs of Education

With the national demands for improved opportunity for education in Canada in keeping with the tremendous strides made in technology and science, along with the business demands for more qualified new employees, the future education facilities must be expanded to meet the ever increasing requirements. Some of the factors contributing to the increased future costs are:—Schedule No. 3.

(a) Students are staying longer in secondary schools.

(b) Specialized improved courses and equipment will be required.

(c) Standards of qualification of instructional staff will be extended with necessary increased cost.

(d) Adult education programmes are also expanding rapidly in the City.

(e) Concentration of resources to combat deterioration of central core and raise the sights of disadvantaged children.

It has become evident in recent years that the concentration of population in large cities on this continent is being accompanied by a serious deterioration of the central core of these cities. The children in the downtown areas come from low socio-economic homes or homes in which there is cultural deprivation. In school, such children present a wide range of educational problems and do not achieve as well as other more privileged children of comparable ability. Several large cities are now being forced to undertake large scale emergency projects, such as the Higher Horizons Programme in New York City, in an attempt to discover ways to raise the educational and vocational aspirations of disadvantaged children. The New York programme now includes 52 elementary schools, 13 junior high schools, and 11 high schools, and adds over $200.00 to the annual per pupil cost of education in the schools concerned. Special grants from the Ford Foundation have been given to New York City to assist with this programme.—Schedule No. 8. The schools of downtown Toronto are confronted with many of the educational problems found in New York City. The aim of the Board is to meet the challenge at a relatively early state before there is massive deterioration.

The costs of education in the City of Toronto are, therefore, bound to rise in the years to come.

In this connection, your attention is drawn to an address by The Honourable Philip H. Coombs, Assistant Secretary of State for Educational and Cultural Affairs of the United States of America in the report on the keynote speeches at the Policy Conference on Economic Growth and Investment in Education held in Washington on 20th October, 1961. (See Appendix (a)).

At the conclusion of this extract The Honourable Mr. Coombs states:

> "This expansion would, according to the estimates in the report, mean not less than a doubling of educational expenditure from all sources. The report foresees an expansion of the same relative order of magnitude in Canada and the United States."

Alternative Sources of Revenue

The study made by Mr. Albert L. Alford of non-property taxation for schools issued by the U.S. Department of Health, Education and Welfare in 1963 is of particular interest to the

problem of the education tax burden on property owners in large urban municipalities in Ontario including the City of Toronto.

Some of the non-property taxes referred to in the study by Mr. Alford are:

Wage tax
Sales tax
Motor vehicle and gasoline taxes
Income taxes
Cigarette and tobacco taxes
Alcoholic beverage taxes
Admissions and amusement taxes
Public utility taxes
Capita or poll taxes

The reference to property taxes is made on pages 128 and 129 of the report on the study, and are reproduced in part, as follows:

Property tax rate

"Property tax payments are normally made annually or semi-annually and, therefore, are highly visible and appear larger than they should in comparison, for example, with the Federal income tax. Further, the older established groups in the community, who are often active voters, anticipate a coming period of declining retirement income and a fixed high property tax.

"In addition the property tax represents a tax on debt rather than wealth to younger home owners and is something which must be borne along with substantial interest payments. It may also be interesting to note that with 30-year home loans, a 2 per cent. property tax rate may seem very close to the average 3.33 per cent. capital repayment rate.

"Finally, assessment inequities become more noticeable and unbearable as the rates increase, a factor which can be good if it results in improved assessment practices but, as is more likely a limiting factor on further rate increases in the absence of improvement."

In his conclusions, Mr. Alford states:

"It is generally assumed that the larger units of government can best administer non-property taxes and the States have moved extensively into the fields of income, general sales, and selective sales taxation. The Federal Government has long dominated the income tax field and is also heavily involved in selective sales and excise taxation.

"At the local level the major adoptions of non-property taxes have been made by the municipalities with the net result that the school districts are left in the residual position of being the major users of the property tax and, in turn, dependent almost entirely upon the property tax for their local sources of revenue.

"So long as abandonments by other units of government have provided additional potential revenue from this source, or so long as the States have provided additional sums of money from State sources, the fiscal needs of the schools could be met. In more and more cases today, however, the property tax has reached its limit, either constitutional, legal, practical, or emotional. Additional State appropriations have not been forthcoming, and the local district is faced with the direct problem of seeking additional sources of revenue.

"This study has attempted to analyze some of the alternatives available in the non-property tax field to see how they might be adapted to local school district use. Many non-property taxes are administratively feasible for use by local school districts, though they may not always be suitable for other reasons. The property tax is no better suited to efficient local administration than are most of the non-property taxes and not as well suited as several. The main advantage that property tax holds is that it is in existence and being administered at the local level in spite of many inefficiencies. Resistance to change and fear of the unknown are always strong factors.

"While an attempt has been made to dispel some of the misconceptions and fears of non-property tax use at the local school district level, this study does not necessarily recommend the use of non-property taxes, as such. From the point of view of adequate educational financing, there may be several alternatives which are more desirable. There are certain economies in the administration of taxes by a larger unit of government as well as the tapping of a broader base of wealth. Increased State aid, therefore, is held out by many as a most desirable alternative. Some support Federal aid on similar grounds.

"Improvement of property tax administration is offered by others as a way to obtain larger revenues on a fairer basis at the local level. This is a hope, however, which has been held out for generations, and does not appear much closer to fruition today than 50 years ago.

"Reorganization of school districts into larger and more efficient units has had strong support in recent years with substantial results."

It will be noted that by his study Mr. Alford has concluded that "increased State aid is held out by many as the most desirable alternative".

Conclusions

It is evident from this study of the cost of education in the City of Toronto that the tax burden levied against property owners in the City may soon present a difficult problem. With the ever increasing demands on The Toronto Board of Education, in line with other larger urban municipalities, the future costs for education will continue to increase well beyond the increase in the cost of living index.

To meet the growing cost of education in the future, sources of revenue should be available other than the municipal levy on the property owner (householder).

Provincial and Canadian Government grants have not been increased in the large urban centres such as Toronto, in proportion to the ever mounting cost of education.

It has been customary in the past for the Province in settling its grants to base its degree of assistance broadly on the assessment per pupil or classroom. This assumes that the need for education is constant whether the pupil is in a rural or urban area.

However, in effect, there are two variables which should be considered by the Province, the ability to pay, and the educational need of the pupils.

The Board of Education in Toronto has to assume the added costs for the greater needs for many of its pupils, where there is a concentration of unemployment, welfare needs, chronic illness and instruction difficulty because of lack of English in the home, as pointed out previously in this report. Generally these extra costs would not be required for pupils in a rural area. This important factor should be considered in the distribution of the Provincial grants.

The share of the cost of education covered by Provincial grants to Toronto Public and Secondary Schools during the period from 1945 to 1962, as previously reported, is compared in Schedule 12 with the Provincial share of the total cost of education for all primary and secondary schools in Ontario. This shows the increasing disparity in contribution by the Province to the Toronto Public and Secondary School education costs compared with the overall contribution by the Province to all schools throughout Ontario.

From 1945 to 1962 the share borne by the Governments of the total Toronto Public and Secondary School net costs have substantially decreased (from 28 per cent. to 13 per cent.) while the average share of the total cost of all schools in the Province has decreased much less (43.5 per cent. to 33.8 per cent.).

It is evident from this comparison that the Province has not taken into full consideration the special problems of public and secondary school education in the City of Toronto.

The Province is, however, in a much more logical position than the City to collect required additional taxes from other sources than property levies as reported in the study made by Dr. Alford in the United States of non-property taxes for schools previously quoted.

It is not proposed to make any specific recommendations in this regard but as pointed out, in the large cities in the United States, the State and Federal Governments already contribute a much greater percentage of the cost of education than is the case with Toronto.

The Board of Education for the City of Toronto therefore suggests expanding the Provincial tax base to provide additional revenue from non-property taxes, for distribution to the School Boards by the Province, giving full consideration to the special problems facing the larger urban municipalities in Ontario as outlined in this report dealing with the special urban education needs.

It should be pointed out that the burden of increased cost of education on the taxpayers of the City of Toronto may also apply to other larger urban centres in Ontario, but our study has been confined to the problems facing the property owner of the City of Toronto only.

Respectfully submitted,

W. R. STAINSBY, Chairman,

on behalf of

The Board of Education
for the City of Toronto.

Toronto, Ontario,
15th June, 1964.

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

NET COST OF EDUCATION IN CITY OF TORONTO FOR PUBLIC AND SECONDARY SCHOOLS FOR YEARS 1945 TO 1963 SHOWING PORTION CONTRIBUTED BY GOVERNMENT GRANTS AND PORTION LEVIED AGAINST MUNICIPAL TAXPAYER IN CITY

	Total Cost per Annual Report	Toronto contribution to Metro School Board including adjustment re Provincial grants	Sundry Revenues	Surplus adjustment	Net Cost (including surplus Adjustment 100%	Government Grants see note (2)		Levy on Municipal Taxpayers		Tax Rates on City of Toronto Taxpayers		
						Amount	% Net Cost	Amount	% Net Cost	Public School Mills	Secondary School Mills	Total Mills
1945	$12,698,702	$	$ 216,378	($12,079)	$12,494,403	$3,505,866	28	$ 8,988,537	72	6.15	3.60	9.75
1946	12,739,693		245,738	43,974	12,449,981	3,686,707	29	8,763,274	71	5.75	3.70	9.45
1947	14,057,969		249,961	(235,449)	14,043,457	3,369,641	24	10,673,816	76	7.15	4.25	11.40
1948	15,361,352		453,233	122,881	14,785,238	3,419,294	23	11,365,944	77	7.60	4.30	11.90
1949	16,648,851		347,025	(154,928)	16,456,754	3,320,645	20	13,136,109	80	6.30	3.60	9.90
1950	17,811,682		353,729	205,164	17,252,789	3,100,538	18	14,152,251	82	6.70	3.85	10.55
1951	20,902,272		412,819	(485,693)	20,975,146	2,981,861	14	17,993,285	86	8.10	4.95	13.05
1952	23,314,200		525,671	189,788	22,598,741	2,970,148	13	19,628,593	87	8.95	5.10	14.05
1953	24,075,191		1,216,700	(976,712)	23,835,203	3,109,675	13	20,725,528	87	9.30	5.30	14.60
1954	25,099,348	2,604,539	623,445	804,467	26,275,975	3,052,739	12	23,223,236	88	10.55	5.55	16.10
1955	28,026,001	1,169,997	1,050,029	325,657	27,820,312	3,361,453	12	24,458,859	88	10.75	5.80	16.55
1956	30,360,570	1,528,529	1,249,040	(315,733)	30,955,792	3,582,005	11	27,373,787	89	11.95	6.20	18.15
1957	33,305,498	3,375,441	1,843,393	(99,041)	34,936,587	4,435,120	13	30,501,467	87	13.0	6.50	19.50
1958	37,811,451	3,000,501	2,341,011	576,724	37,894,217	5,342,720	14	32,551,497	86	13.65	6.55	20.20
1959	43,178,016	5,797,996	2,449,511	(612,419)	47,138,920	6,288,383	13	40,850,537	87	16.50	8.05	24.55
1960	45,693,708	4,414,021	3,066,078	(329,914)	47,371,565	6,405,376	13	40,966,189	87	16.80	7.35	24.15
1961	49,654,039	4,510,479	3,165,247	640,114	50,359,157	6,902,297	13	43,456,860	87	16.75	8.15	24.90
1962	51,882,407	6,751,713	3,428,103	(640,464)	55,846,481	7,872,810	13	47,973,671	87	17.06	9.10	26.16
1963	57,148,379	6,426,481	3,442,786	(371,787)	60,503,861	9,739,387	16	50,764,474	84	17.10	9.68	26.78

NOTES:

(1) Government grants include Provincial grants paid to the Metropolitan School Board plus grants paid direct to The Board of Education for the City of Toronto and small grants from the Canadian Government for Cadet Corps.

(2) Adjustment has been made for the capital grants of $9,116,000 received in 1962 from the Canadian and Provincial Governments for the capital cost of Technical and Vocational schools, by adding 1/20 thereof to the total operating cost for 1963 and as additional Government grants in that year.

In 1963 grants include the Canadian and Provincial grant addition re vocational schools as per note (1).

(3) Sundry revenue
Added to sundry revenue for each year, is the amount of non-resident fees paid direct to the Metropolitan School Board for pupils from outside the City of Toronto attending the City schools. These amounts have also been added each year to the contribution by Toronto to the Metropolitan School Board.

SCHEDULE No. 2

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

COST OF PUBLIC AND SECONDARY SCHOOLS IN THE CITY OF TORONTO FOR THE YEARS 1945 TO 1963

	Assessment see note (1)		Total residential tax rate on the public school supporters	Residential tax rate for education for public school supporters	Percentage of total of resident tax rate for education	Cost of Education for a public school householder in Toronto assessed at $5,000.00—(adjusted for 1945 to 1948 to 1949 basis)					
						Actual levy on home assessed at $5,000 on current dollar basis			Theoretical levy on home assessed at $5,000 in terms of 1945 dollars see note (2)		
	Public Schools	Secondary Schools				Amount of Levy	Increase in levy over 1945 Amount	Increase in levy over 1945 Per cent.	Adjusted Amount of levy	Increase in levy over 1945 Amount	Increase in levy over 1945 Per cent.
			mills	mills							
1945	$ 905,385,132	$ 949,670,251	31.45	9.75	31.0	36.57			36.57		
1946	909,827,573	954,584,714	34.15	9.45	27.7	34.44	(2.13)	(5.8)	33.34	(3.23)	(8.8)
1947	919,393,404	964,830,522	38.10	11.40	29.9	42.75	6.18	16.9	37.79	1.22	3.3
1948	938,313,418	984,839,123	38.50	11.90	31.0	44.63	8.06	22.0	34.52	(2.05)	(5.6)
1949	1,295,587,395	1,356,150,497	30.50	9.90	32.4	49.50	17.93	49.0	37.13	.56	1.5
1950	1,311,095,025	1,372,028,525	33.30	10.55	31.7	52.75	16.18	44.2	38.45	1.88	5.1
1951	1,340,779,304	1,403,562,566	39.30	13.05	33.2	65.25	28.68	78.4	43.04	6.47	17.6
1952	1,375,182,889	1,439,805,867	41.80	14.05	33.6	70.25	33.68	92.1	45.23	8.96	24.5
1953	1,391,294,865	1,458,225,261	41.30	14.60	35.3	73.0	36.43	99.6	47.40	10.83	29.6
1954	1,414,595,597	1,483,696,845	43.50	16.10	37.0	80.50	43.93	120.1	51.97	15.40	42.1
1955	1,444,963,824	1,515,804,661	44.75	16.55	37.0	82.75	46.18	126.3	53.31	16.74	45.8
1956	1,480,199,803	1,555,371,909	47.25	18.15	38.4	90.75	54.18	148.1	57.62	21.05	56.6
1957	1,534,298,367	1,612,340,682	47.95	19.50	40.7	97.50	60.93	166.6	60.0	23.43	64.1
1958	1,582,857,277	1,666,133,706	50.0	20.20	40.4	101.00	64.43	176.1	60.55	23.98	65.6
1959	1,630,977,868	1,719,595,706	56.0	24.55	43.9	122.75	88.18	241.1	72.76	36.19	98.9
1960	1,667,233,804	1,766,982,411	58.10	24.15	41.6	120.75	86.18	235.6	70.74	34.17	93.4
1961	1,690,683,382	1,798,901,858	60.0	24.90	41.5	124.50	87.93	240.4	72.26	35.69	97.6
1962	1,729,547,071	1,846,775,868	61.91	26.16	42.3	130.80	94.23	258.0	75.04	38.47	105.2
1963	1,741,785,354	1,865,582,373	65.20	26.78	41.1	133.90	97.33	266.0	75.52	38.95	106.5
						Note (1)			Note (2)		

NOTES:

(1) The basis of assessment was changed in 1949 by the City Assessors—

The increased assessment was approximately 33⅓% higher than the 1945 to 1948 basis. The tax levy for education on a home assessed at $5,000.00 for the years 1945-1958 has therefore been reduced by 25% for proper comparison with later years. The actual levies for these four years on a home assessed at $5,000.00 was:

1945 ..... $48.75 1946 ..... $47.25 1947 ..... $57.00 1948 ..... $59.50

(2) The theoretical levy on a home assessed at $5,000.00 is on the basis of the annual changes in the cost of living index as issued by the Dominion Bureau of Statistics, Ottawa, based on 1949 at 100, adjusted back to 1945 and forward to 1963, as shown in the attached schedule number 4 in order to show the effect of the increased cost of education after taking into consideration the increase in the cost of living during the period from 1945 to 1962 thereby reflecting the change in the period as reflected in constant dollars.

SCHEDULE No. 3

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

COST OF PUBLIC AND SECONDARY SCHOOL EDUCATION PER PUPIL OF AVERAGE DAILY ATTENDANCE

1945-1962

		Public Schools		Collegiate Institutes		Technical Schools		Handicraft or Junior Vocational Schools		High Schools of Commerce		Total pupils ADA
		Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	
1945	Pupils ADA	58,673		9,769		4,682		726		3,524		77,374
	Instruction	$ 82.52		131.62		199.10		232.60		183.84		
	Other costs	47.81		80.64		111.89		106.65		100.20		
	TOTAL COST	$ 130.33		212.26		310.99		339.25		284.04		
1946	Pupils ADA	55,958		10,184		4,900		674		3,519		75,235
	Instruction	$ 87.50	4.98	133.21	1.59	197.20	(1.90)	254.91	22.31	187.97	4.13	
	Other costs	46.66	(1.15)	71.21	(9.43)	107.69	(4.20)	114.41	7.76	102.87	2.67	
	TOTAL COST	$ 134.16	3.83	204.42	(7.84)	304.89	(6.10)	369.32	30.07	290.84	6.80	
1947	Pupils ADA	54,486		10,208		4,835		639		3,484		73,652
	Instruction	$ 102.60	20.08	145.56	14.03	227.07	27.97	292.79	60.19	198.86	15.02	
	Other costs	49.11	1.30	74.51	(6.13)	117.42	5.53	138.79	32.14	108.53	8.33	
	TOTAL COST	$ 151.71	21.38	220.16	7.90	344.49	33.50	431.58	92.33	307.39	23.35	
1948	Pupils ADA	53,958		9,877		4,728		636		3,441		72,640
	Instruction	$ 112.81	30.29	159.17	27.55	245.82	46.72	316.62	84.02	210.44	26.60	
	Other costs	55.22	7.41	82.63	1.99	136.23	24.34	155.99	49.34	123.00	22.80	
	TOTAL COST	$ 168.03	37.70	241.80	29.54	382.05	71.06	472.61	133.36	333.44	49.40	
1949	Pupils ADA	53,059		9,447		4,516		674		3,329		71,025
	Instruction	$ 123.07	40.55	178.19	46.57	272.38	73.28	313.22	80.62	226.30	42.46	
	Other costs	60.60	12.79	99.05	18.41	149.50	37.61	172.29	65.64	141.43	41.23	
	TOTAL COST	$ 183.67	53.34	277.24	64.98	421.88	110.89	485.51	146.26	367.73	83.69	
1950	Pupils ADA	51,151		8,759		4,308		627		3,209		68,054
	Instruction	$ 134.48	51.96	199.98	68.36	302.36	103.26	345.02	112.42	242.03	58.19	
	Other costs	72.30	24.49	117.42	36.78	163.16	51.27	217.22	110.57	156.35	56.15	
	TOTAL COST	$ 206.78	76.45	317.40	105.14	465.52	154.53	562.24	222.99	398.38	114.34	
1951	Pupils ADA	50,849		8,198		4,121		580		3,168		66,916
	Instruction	$ 165.10	82.58	256.47	124.85	374.32	175.22	466.40	233.80	294.23	110.39	
	Other costs	82.33	34.52	136.98	56.34	182.63	70.74	198.44	91.79	150.70	50.50	
	TOTAL COST	$ 247.43	117.10	393.45	181.19	556.95	245.96	664.84	325.59	444.93	160.89	

SCHEDULE No. 3 (continued)

		Public Schools		Collegiate Institutes		Technical Schools		Handicraft or Junior Vocational Schools		High Schools of Commerce		
		Pupils ADA Cost per pupil	Increase over 1945	Pupils ADA Cost per pupil	Increase over 1945	Pupils ADA Cost per pupil	Increase over 1945	Pupils ADA Cost per pupil	Increase over 1945	Pupils ADA Cost per pupil	Increase over 1945	Total pupils ADA
1952	Pupils ADA	52,488		8,005		4,128		527		3,223		68,371
	Instruction	$ 177.07	94.55	285.48	153.86	404.71	205.61	551.21	318.61	313.57	129.73	
	Other costs	89.57	41.76	154.25	73.61	226.83	114.94	232.02	125.37	153.71	53.51	
	TOTAL COST	$ 266.64	136.31	439.73	227.47	631.54	320.55	783.23	443.98	467.28	183.24	
1953	Pupils ADA	53,687½		7,762		4,193		547		3,177		69,366½
	Instruction	$ 182.05	99.53	300.04	168.42	406.99	207.89	532.58	299.98	327.99	144.15	
	Other costs	91.24	43.43	170.68	90.04	294.56	182.67	265.04	158.39	175.57	75.37	
	TOTAL COST	$ 273.29	142.96	470.72	258.46	701.55	390.56	797.62	458.37	503.56	219.52	
1954	Pupils ADA	54,816		8,357		4,350		619		3,177		71,319
	Instruction	$ 181.31	98.79	301.33	169.71	401.23	202.13	480.45	247.85	327.41	143.57	
	Other costs	94.24	46.43	203.62	122.98	265.40	153.51	254.00	147.35	201.66	101.46	
	TOTAL COST	$ 275.55	145.22	504.95	292.69	666.63	355.64	734.45	395.20	529.07	245.03	
1955	Pupils ADA	55,390		8,250		4,552		715		3,287		72,194
	Instruction	$ 200.30	117.78	323.89	192.27	424.27	225.17	464.51	231.91	349.46	165.62	
	Other costs	105.94	58.13	244.14	163.50	269.62	157.73	269.32	162.67	197.15	96.95	
	TOTAL COST	$ 306.24	175.91	568.03	355.77	693.89	382.90	733.83	394.58	546.61	262.57	
1956	Pupils ADA	55,967		7,863		4,442		787		3,722		72,781
	Instruction	$ 210.94	128.42	352.27	220.65	471.02	271.92	479.35	246.75	374.40	190.56	
	Other costs	119.06	71.25	252.07	171.43	311.85	199.96	257.56	150.91	210.22	110.02	
	TOTAL COST	$ 330.00	199.67	604.34	392.08	782.87	471.88	736.91	397.66	584.62	300.58	
1957	Pupils ADA	57,511		8,184		4,410		801		3,653		74,559
	Instruction	$ 215.52	133.00	369.59	237.97	524.69	325.59	512.14	279.54	405.19	221.35	
	Other costs	139.48	91.67	239.30	158.66	387.94	276.05	281.11	174.46	222.20	122.00	
	TOTAL COST	$ 355.00	224.67	608.89	396.63	912.63	601.64	793.25	454.00	627.39	343.35	
1958	Pupils ADA	60,006		8,854		4,770		830		3,733		78,193
	Instruction	$ 227.28	144.76	382.50	250.88	546 30	347.20	548.06	315.46	428.17	244 33	
	Other costs	165.24	117.43	235.65	155.01	443.97	332.08	247.83	141.18	196.73	96.53	
	TOTAL COST	$ 392.52	262.19	618.15	405.89	990.27	679.28	795.89	456.64	624.90	340.86	

SCHEDULE No. 3 (continued)

		Public Schools		Collegiate Institutes		Technical Schools		Handicraft or Junior Vocational Schools		High Schools of Commerce		Total pupils ADA
		Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	Pupils ADA / Cost per pupil	Increase over 1945	
1959	Pupils ADA	59,811		9,189		4,822		809		3,678		78,309
	Instruction	$ 253.42	170.90	431.45	299.83	602.86	403.76	645.59	412.99	481.72	297.88	
	Other costs	200.00	152.19	322.83	242.19	392.02	280.13	281.27	174.62	219.20	119.00	
	TOTAL COST	$ 453.42	323.09	754.28	542.02	994.88	683.89	926.86	587.61	700.92	416.88	
1960	Pupils ADA	61,346		9,789		4,959		818		3,818		80,730
	Instruction	$ 253.81	171.29	425.93	294.31	612.32	413.22	657.55	424.95	460.82	276.98	
	Other costs	216.75	168.94	305.88	225.24	402.38	290.49	289.07	182.42	276.36	176.16	
	TOTAL COST	$ 470.56	340.23	731.81	519.55	1,014.70	703.71	946.62	607.37	737.18	453.14	
1961	Pupils ADA	62,279		10,741		5,398		848		4,257		83,523
	Instruction	$ 268.98	186.46	440.80	309.18	590.68	391.58	716.65	484.05	427.94	244.10	
	Other costs	235.14	187.33	290.14	209.50	406.77	294.88	278.09	171.44	275.16	174.96	
	TOTAL COST	$ 504.12	373.79	730.94	518.68	997.45	686.46	994.74	655.49	703.10	419.06	
1962	Pupils ADA	62,029	459	11,500	1,731	5,605	923	901	175	4,723	1,199	84,758
	Instruction	$ 282.05	199.53	427.36	295.74	560 64	361.54	715.87	483.27	409.27	225.43	
	Other costs	235.17	187.36	266.93	186.29	545.50	433.61	512.74	406.09	279.77	179.57	
	TOTAL COST	$ 517.22	386.89	694.29	482.03	1,106.14	795.15	1,228.61	889.36	689.04	405.00	

(Total increase in number of pupils—1962 ..... 7,384)

NOTE: For comparative purposes the number of pupils of average daily attendance in the public schools for the years 1945 to 1949 have been adjusted from the figures shown in the annual published reports of The Board of Education for the City of Toronto to the same basis of calculation used for the subsequent years.

SCHEDULE No. 4

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

COST OF LIVING INDEX 1945 TO 1962

	Based on 1949 as 100	Calculated Increase in Cost of Living from 1945
1945	75.0	100.0
1946	77.5	103.3
1947	84.8	113.1
1948	97.0	129.3
1949	100.0	133.3
1950	102.9	137.2
1951	113.7	151.6
1952	116.5	155.3
1953	115.5	154.0
1954	116.2	154.9
1955	116.4	155.2
1956	118.1	157.5
1957	121.9	162.5
1958	125.1	166.8
1959	126.5	168.7
1960	128.0	170.7
1961	129.2	172.3
1962	130.7	174.3
1963	133.0	177.3

Consumers' Price Index numbers used on above.

To make up this index the following were used:

Food
Housing
Clothing
Transportation
Health and personal care
Recreation and reading
Tobacco and alcohol

Cost of living index according to reports of Dominion Bureau of Statistics and obtained from Bureau of Municipal Research.

SCHEDULE No. 5

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

SPECIAL CLASSES IN PUBLIC SCHOOLS
COST OF SPECIAL CLASSES AND NUMBER OF PUPILS OF AVERAGE DAILY ATTENDANCE
1945 - 1962

	No. of Pupils of A.D.A.	Gross Cost	Increase over 1945
1945	3,272	$ 501,428	$ —
1946	3,273	522,900	21,472
1947	3,223	596,937	95,509
1948	3,470	709,740	208,312
1949	3,468	760,569	259,141
1950	3,502	815,333	303,905
1951	3,530	1,043,162	541,734
1952	3,624	1,091,801	590,373
1953	3,510	1,268,130	766,702
1954	3,266	1,192,521	691,093
1955	3,241	1,336,555	835,127
1956	3,585	1,469,936	968,508
1957	3,619	1,672,038	1,170,610
1958	3,773	1,739,305	1,237,877
1959	3,822	2,054,986	1,553,558
1960	4,912	2,209,425	1,707,997
1961	4,141	2,484,745	1,983,317
1962	4,138	2,629,597	2,128,169

NOTE: Cost per pupil has not been shown since some services such as lip reading and speech correction, extramural and High Park Forest School are only on a part time basis.

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

SPECIAL TEACHERS IN PUBLIC SCHOOLS
NUMBER OF SPECIAL TEACHERS FOR SPECIAL CLASSES
1945 TO 1963

Year	Academic Vocational	Aphasic	Deaf	Dyslexiacs	Hard of Hearing	Health and Open Air	Forest Classes	Special Remedial Problems	Home Instruction	Hospitals and Institutions	Speech Correction	Opportunity	Orthopaedic Units	Physiotherapy	Sight Saving	Rehabilitation	Total Number	Increase Over 1945
1945	12		5		4	6	8		8	10	6	50	5		5		119	—
1946	17		5		4	6	9		8	10	6	51	5		5		126	7
1947	21		6		5	14	7	7	6	9	6	52	5		5		143	24
1948	24		6		4	17	7	8	7	9	6	52	5		5		150	31
1949	26		6		4	21	7	12	5	9	6	49	6		4		155	36
1950	28		9		4	21	7	16	5	9	6	47	6		4		162	43
1951	28		8		4	21	7	16	5	9	7	47	6		4		162	43
1952	27		6		4	15	7	16	7	9	7	48	6		4		156	37
1953	27		7		4	15	7	16	5	9	7	45	7	2	4		155	36
1954	26		8		4	15	7	8	5	9	6	43	7	2	4		144	25
1955	26	1	10		4	15	7		4	10	7	43	9	2	4		142	23
1956	30	1	11		3	15	8		5	9	7	51	11	3	4		158	39
1957	33	2	14		3	15	8		5	11	7	46	14	3	4		165	46
1958	33	2	14		3	15	8		5	8	7	46	12	4	4		161	42
1959	33	2	13		3	13	8		5	7	8	47	13	4	4		160	41
1960	37	4	15	1	3	13	8		5	7	7	51	13	4	4		172	53
1961	41	6	16	3	4	10	8		4	8	8	56	13	4	4		185	66
1962	43	7	15	3	4	10	8		6	9	8	58	14	4	4		193	74
1963	43	8	16	5	4	9	7		5	7	10	62	14	5	4	2	201	82

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

AN OUTLINE OF TEACHING OPPORTUNITIES IN TORONTO'S SPECIAL EDUCATION PROGRAMME
1964

WHAT IS SPECIAL EDUCATION? Special education is a teaching programme designed for exceptional children. About half of the special classes are for slow learners or the mentally handicapped (Academic Vocational and Opportunity Classes). There are also classes for the deaf, the hard of hearing, the visually handicapped; for crippled children, for aphasic pupils and for those with special reading problems. And there are health classes, classes in hospitals, special teachers for home instruction and a special staff of speech correction teachers.

The Special Education Department is also concerned with programmes for gifted children (but does not appoint teachers for this purpose) and administers the special "Saturday Morning Classes" for gifted Grade 6, 7 and 8 pupils.

WHAT KIND OF TEACHER IS NEEDED? The teacher must first of all be skilled in regular teaching methods. Two years of grade class experience is a pre-requisite. A marked interest in exceptional children is imperative, and it is necessary to have an objective viewpoint, an optimistic outlook and much tolerance and patience. Kindness is essential to all teaching, but an overdose of sympathy, sometimes thought to be essential for special education, may prevent the development of self-reliance and independence in exceptional children.

Certificate qualifications and training requirements are outlined in the accompanying chart.

SCHEDULE No. 7 (continued)

SPECIAL CLASS OPPORTUNITIES IN THE TORONTO PUBLIC SCHOOLS

Type of Class	No. of Pupils Per Class	Type of Pupil In Class	Teacher Training Required	Additional Data
Academic Vocational	20 to 24	—academically retarded —I.Q. approx. 80 to 90 —12 to 15 years of age	Aux. Ed. Cert.	43 classes —Academic Vocational Classes are usually segregated by sexes.
Aphasic	7	—severe language disorder —potential normal intelligence —5 to 12 years of age	Aux. Ed. Cert. Special Summer Course at Northwestern University, Chicago	7 classes —Board of Education pays cash allowance towards expenses of special summer course.
Deaf	7 to 10	—profoundly deaf —3 to 15 years of age	Specialist Cert. as Teacher of the Deaf (1 yr. training crse.)	16 classes at Metro Toronto School —Board of Education has paid teachers' salaries during year's training. —Oral method of teaching the deaf is used exclusively.
Extra-mural (Home Instruction)	no class	—homebound or hospitalized —grades I to X	Aux. Ed. Cert.	Staff of 2 to 5 —teacher visits pupil twice weekly for approx. 2 hours per visit.
Hard of Hearing	12	—severely hard of hearing but not profoundly deaf —grades I to VIII	Aux. Ed. Cert.	4 classes —Classes are graded as primary, junior or senior.
Health	15 to 20	—medical evidence of need of special environment, e.g. cardiac, asthmatic —grade I to VI	Aux. Ed. Cert.	10 classes —Classes follow regular course of studies but have rest periods, hot lunch, etc.
Hospital	15 to 20	—Pupils in Hospital for Sick Children —Bloorview Hospital —Children's Unit of Toronto Psychiatric Hospital	Aux. Ed. Cert.	6 classes —some knowledge of nursing or hospital procedures is an advantage for the teacher.
Opportunity	16 to 20	—educable mentally retarded —7 to 13 years of age	Aux. Ed. Cert.	58 classes —13 year olds proceed directly to Vocational Schools.
Orthopaedic	12 to 18	—children with crippling conditions mostly wheelchair cases —grades K to X	Aux. Ed. Cert.	13 classes at Sunny View School.
Sight Saving	12 to 15	—severely limited vision (not blind) —grades II to X	Aux. Ed. Cert.	4 classes (3 junior, 1 senior).
Special Reading	8	—non readers of normal or better intelligence —8-12 years of age	Aux. Ed. Cert. Special Summer Course at University of Delaware	3 classes —pupils normally return to grade classes after one or two years in special class. —Board of Education pays cash allowance towards expenses of special summer course.
Speech Correction	Individuals and small groups	—Grade I to VIII children with speech difficulties	Aux. Ed. Cert.	—8 teachers who conduct "speech centres" in centrally located schools.

SCHEDULE No. 8

STATEMENT SHOWING SHARING OF COST OF EDUCATION BETWEEN MUNICIPAL TAXPAYERS AND STATE AND FEDERAL GOVERNMENTS IN CERTAIN LARGER CITIES IN THE UNITED STATES

	New York City Board of Education 1963-1964 Modified Budget	Chicago Public Schools 1961 Budget	Denver Public 1962	Miami Public Schools 1960-1961	Cleveland Board of Education 1961	Dallas Independent School District 1961-1962	Los Angeles Unified District Budget 1961-1962	Buffalo Board of Education Budget 1959-1960	San Francisco Public Schools 1960-1961	State of Michigan 1958-1959
State funds	31.7%	17.9%	15.1%	39.7%	18.9%	46.1%	36.4%	40.2%	32.7%	40.8%
Federal funds	.5%	.9%	4.3%	.7%				.9%	4.0%	.5%
Total Government	32.2%	18.8%	19.4%	40.4%	18.9%	46.1%	36.4%	41.1%	36.7%	41.3%
Municipal funds	67.8%	81.2%	80.6%	59.6%	81.1%	53.9%	63.6%	43.2%	63.3%	58.7%
Sales tax								15.7%		
Total Net Cost	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Ford Foundation Grants per Foundation Report 1961	$230,000	400,000			190,000			75,000	310,000	
Source of Information	Facts and Figures 1963-1964	Facts and Figures 1961	Facts and Figures 1961 State Funds Includes Motor Vehicles Revenue 4%	Superintendents Annual Report November, 1961	1962 Data Digest	Operation Summary 1962-1963	Financial and Statistical Data 1961-1962	Buffalo Public School Progress Report	Statistical Report 1960-1961	Your Michigan School Costs 1960

SCHEDULE No. 9

SECONDARY SCHOOL ENROLMENT IN ONTARIO AS A PER CENT OF POPULATION AGED 15 - 19 YEARS

Year	Per cent
1946	37.6
1947	37.6
1948	38.7
1949	39.5
1950	41.0
1951	42.3
1952	43.6
1953	45.2
1954	47.7
1955	51.1
1956	53.5
1957	55.8
1958	57.5
1959	59.2
1960	62.6
1961	68.5
1962	71.6
1963	73.5

From report of Minister of Education for 1963—Table No. 3.

SCHEDULE No. 9(a)

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

PER CENT OF GRADE 9 PUPILS IN TORONTO SCHOOLS CARRYING THROUGH TO COMPLETION IN GRADE 12 AND GRADE 13

Year	Grade IX	Grade X	Grade XI	Grade XII	Percentage of Students Starting in Grade IX	Grade XIII	Percentage of Students Starting in Grade IX
1955	5471						
1956	5706	4262					
1957	5865	4663	3355				
1958	6058	4856	3598	2591	47.4		
1959	5798	4894	3787	2847	49.9	1629	29.8
1960	6833	4969	3749	3154	53.8	1723	30.2
1961	7679	5627	3867	3184	52.6	2008	34.2
1962	7899	6032	4304	3244	56.0	2153	35.5
1963	8012	6569	4729	3697	54.1	2242	38.7

SCHEDULE No. 10

ESTIMATED PROGRESS OF PUPILS THROUGH SECONDARY SCHOOLS IN ONTARIO

1947 - 1963

Reached Grade 13 in

Grade	1951 %	1953 %	1955 %	1957 %	1958 %	1959 %	1960 %	1961 %	1962 %	1963 %
9	(1947) 100	(1949) 100	(1951) 100	(1953) 100	(1954) 100	(1955) 100	(1956) 100	(1957) 100	(1958) 100	(1959) 100
10	(1948) 78	(1950) 76	(1952) 79	(1954) 80	(1955) 79	(1956) 78	(1957) 81	(1958) 82	(1959) 81	(1960) 84
11	(1949) 50	(1951) 49	(1953) 51	(1955) 54	(1956) 53	(1957) 55	(1958) 57	(1959) 57	(1960) 58	(1961) 62
12	(1950) 39	(1952) 40	(1954) 42	(1956) 43	(1957) 43	(1958) 46	(1959) 48	(1960) 49	(1961) 51	(1962) 55
13	(1951) 20	(1953) 20	(1955) 21	(1957) 22	(1958) 23	(1959) 24	(1960) 25	(1961) 27	(1962) 29	(1963) 31

NOTE: The above table is based on September enrolment for the various years.

Grades 9 and 10 comprise students in both elementary and secondary schools.

As shown in Table No. 70 of Report for 1963 of the Minister of Education for Ontario.

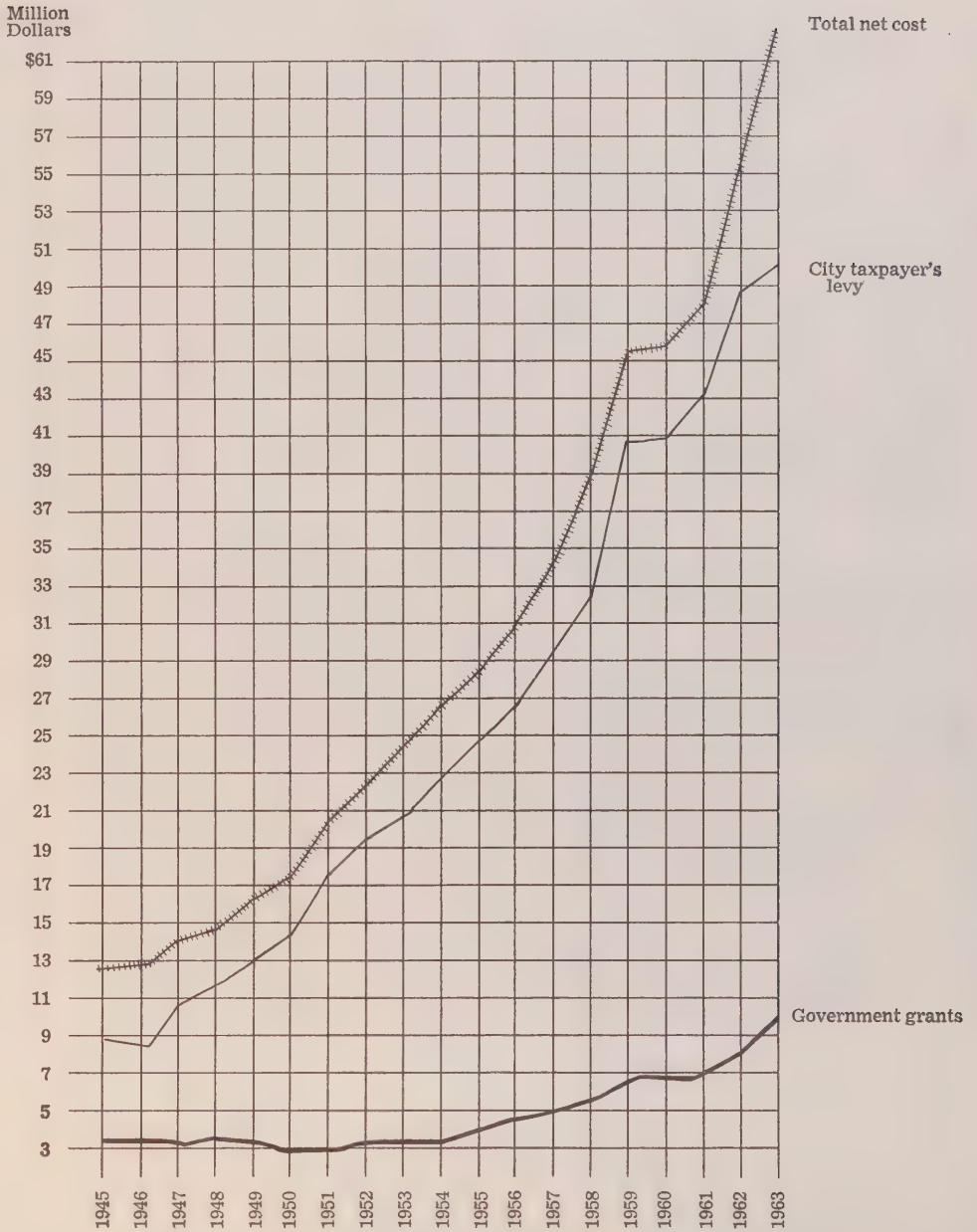
SCHEDULE No. 11

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

NET COST OF PUBLIC AND SECONDARY SCHOOLS IN TORONTO

1945 to 1963 inclusive

SHOWING THE SHARE OF COSTS IN GRANTS FROM ONTARIO AND CANADIAN GOVERNMENTS AND THE LEVY AGAINST THE TAXPAYERS OF THE CITY



SCHEDULE No. 12

THE BOARD OF EDUCATION FOR THE CITY OF TORONTO

TOTAL ONTARIO PROVINCIAL GRANTS TO SCHOOL BOARDS IN ONTARIO AND THE TOTAL EXPENDITURES FOR ALL SCHOOL BOARDS COMPARED WITH THE GOVERNMENT GRANTS TO PUBLIC AND SECONDARY SCHOOLS IN TORONTO 1945 TO 1962

	Ontario Schools			Toronto Public and Secondary Schools		
Year	Total Provincial Grant to All School Boards	Total Expenditures For All School Boards	Percentage of Provincial Grants to Total Payments	Net Cost (Including Surplus Adjustments) 100%	Government Grants see note Amount	% Net Cost
1945	$ 27,000,000	$ 62,000,000	43.5	$12,494,403	$3,505,866	28
1946	29,000,000	68,000,000	42.6	12,449,981	3,686,707	29
1947	30,000,000	79,000,000	38.0	14,043,457	3,369,641	24
1948	35,000,000	89,000,000	39.3	14,785,238	3,419,294	23
1949	38,000,000	99,000,000	38.4	16,456,754	3,320,645	20
1950	43,000,000	113,000,000	38.0	17,252,789	3,100,538	18
1951	47,000,000	137,000,000	34.3	20,975,146	2,981,861	14
1952	55,000,000	158,000,000	34.8	22,598,741	2,970,148	13
1953	58,000,000	172,000,000	33.7	23,835,203	3,109,675	13
1954	63,000,000	193,000,000	32.6	26,275,975	3,052,739	12
1955	72,000,000	256,000,000	28.1	27,820,312	3,361,453	12
1956	79,000,000	292,000,000	27.1	30,955,792	3,582,005	11
1957	97,000,000	335,000,000	29.0	34,936,587	4,435,120	13
1958	128,000,000	389,000,000	32.9	37,894,217	5,342,720	14
1959	148,000,000	449,000,000	33.0	47,138,920	6,288,383	13
1960	159,000,000	494,000,000	32.2	47,371,565	6,405,376	13
1961	181,000,000	547,000,000	33.1	50,359,157	6,902,297	13
1962	201,000,000	595,000,000	33.8	55,846,481	7,872,810	13
1963	229,000,000	No final figure as yet		60,503,861	9,739,387	16

From Annual Reports of the Minister of Education of Province of Ontario.

NOTES:

(1) Government grants include Provincial grants paid to the Metropolitan School Board plus grants paid direct to the Board of Education for the City of Toronto and small grants from the Canadian Government for Cadet Corps.

(2) Adjustment has been made for the capital grants of $9,116,000 received in 1962 from the Canadian and Provincial Government for the capital cost of Technical and Vocational schools, by adding 1/20 thereof to the total operating cost for 1963 and as additional Government grants in that year.

In 1963 grants include the Canadian and Provincial grant addition re vocational schools as per note (1).

APPENDIX (a)

EXTRACT FROM ADDRESS BY THE HONOURABLE PHILIP H. COOMBS

Assistant Secretary of State for Educational and Cultural Affairs of the United States of America, in the Report on Keynote Speeches at the Policy Conference on Economic Growth and Investment in Education held in Washington on 20th October, 1961.

"With respect to the more developed countries of Europe and the Western Hemisphere, I suggest the following:

As already stated, we do not yet know the general conclusions which are likely to emerge from the Committee's survey on the adaptation of forecasts of the expansion of secondary and higher education to the probable structure of the active population in 1975. It is likely that valuable results will be achieved by this practical survey of an important problem which has hitherto never been discussed except theoretically.

Subject to this reservation, it is possible at this juncture to draw a number of general conclusions from the work done by the Commissariat du Plan since 1951.

Need to Speed up the Expansion of Secondary and Higher Education

The expansion of education has now become the most important driving force in social and political development. Self-fulfilment, true democracy and economic progress all depend on the same essential requirements, i.e., that the abilities of every individual should be developed to the full by making secondary and higher education widely available to all sections of the community.

So vital is the problem of education that "plans" or "programmes" for material investment must be accompanied by plans for educational development.

Importance of Plans for Educational Development

Experience has shown that it is difficult to improvise in the field of educational expansion; any hasty development is bound to encounter the well known difficulties—shortage of premises and above all shortage of teachers.

It is therefore essential to study this long-term problem and draw conclusions regarding:

—the most desirable rate of supplementary allocations to schools and universities,

—the right policy to facilitate the recruiting of teachers (training, remuneration, etc.)

Difficulties in Forecasting Educational Development

French experience as briefly outlined above reveals the increasing complexity of the problems which must be solved if successful forecasting is to be achieved in this field. All work of this kind calls for:

(a) Excellent statistics for the most recent years (the social trends reflected in school and university enrolment change very quickly and an effort must be made to obtain the latest information). In this respect, the work done in France since 1951 has led to considerable progress.

(b) Well-equipped survey departments able to keep under constant review the trends in the internal and external factors which affect school and university attendance; there is no doubt, that here a whole field of research is still open to educationists, sociologists and economists, and special attention might well be devoted to research on long-term trends in the active population, although the real importance of such research is not yet fully established.

(c) The active participation of the various services responsible; the preparation of an educational development plan must lead to concrete decisions at government level. It is therefore essential that all ministerial departments directly or indirectly concerned should be closely associated in this work; in other terms, although certain work relating to the basic facts of the problem has to be carried out by the appropriate services or research institutes, the practical conclusions to be drawn from it must be studied by the responsible authorities (particularly the senior ministerial officials) who alone are competent to advise the Government in making its choice. Any estimates prepared without the participation of those responsible may well be ineffective and even useless. From this point of view, the Commission de l'Equipement scolaire et universitaire represents a comparatively satisfactory formula.

Need to Consider Overall Educational Aims

Certain members of the teaching profession might feel concerned at seeing the educational development plans integrated into the country's general development plans, which are considered (erroneously) to be largely economic in character.

French experience shows that the work done under the auspices of the Commissariat du Plan in no sense subordinates school and university development to economic exigencies.

It is reasonable that vocational education should be influenced by the demands of the economic system, but, as has already been said, this training is only one factor in the general task of the educational system. In the performance of this task all the social and democratic factors we have briefly referred to must be taken into account; nor are these factors in any way conflicting.

All things considered, we will not say that all is well in the field of French education thanks to the work of the Commission de l'Equipement scolaire, universitaire et sportif of the Commissariat du Plan; indeed, we have ourselves drawn attention to the serious difficulties still encountered by the French educational authorities. But it is fair to note that the forecasts compiled by the Committee have greatly helped to bring the whole range of the problem of educational development home to the public and the authorities. The fact that the claims of "intellectual investment" have been laid before the public authorities at the same time as those of other investments has greatly helped to gain gradual acceptance for the idea that the former should have priority."

APPENDIX (a) (continued)

A further quote from the summary and conclusions of the same conference is very significant when considering the future developments in education.

"In its statistical sections, the report has restricted itself to quantitative measurements in terms of students, teachers and expenditure. It should be emphasized, however, as has been done in the report, that a quantitative development of the educational system may reflect very different patterns of change in organization, institutions and, above all, in the qualitative characteristics of education. A given sum spent on education may yield quite different results, depending on the efficiency, methods and general direction of teaching. This makes it essential to discuss how to make teaching more efficient. It was pointed out that a mere multiplication of quantities on the basis of present patterns of education might imply conservatism in organization and methods, and that imaginative reforms of teaching and organization were just as necessary in quantitative expansion.

Irrespective of these considerations regarding quality and efficiency, the Conference shared the view that the needs for expansion in the O.E.C.D. area in terms of pupils, teachers, buildings and expenditure over the next decade are very large. The order of magnitude of the task for the European O.E.C.D. area in the next decade, as calculated in the report, is indicated by the following figures:

Increase in the number of students:

Age	5 - 14	8 million	or	18	per cent.;
"	15 - 19	4.5 "	"	94	" "
"	20 - 24	0.8 "	"	83	" "

Increase in the number of teachers:

For students aged	5 - 14	400,000	or	28	per cent.
" " "	15 - 19	280,000	"	110	" "
" " "	20 - 24	50,000	"	81	" "

This expansion would, according to estimates in the report, mean not less than a doubling of educational expenditure from all sources. The report foresees an expansion of the same relative order of magnitude in Canada and the United States."